

FITZGIBBON, MAYO & ANDREWS

ATTORNEYS AT LAW

2 SALEM GREEN
SALEM, MASSACHUSETTS 01970

FRANCIS T. MAYO
GEORGE T. ANDREWS

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IN CLERKS OFFICE

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TELEPHONE (978) 744-1148

744-1149

TELECOPIER (978) 744-1199

U.S. DISTRICT COURT
DISTRICT OF MASS.

January 23, 2004

Office of the Clerk
United States District Court for
The District of Massachusetts
John Joseph Moakley U.S. Courthouse
1 Courthouse Way
Boston, MA 02210

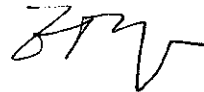
Re: Heller, Trustee v. Heller, et ali
Civil Docket No. 03 12250RGS

Dear Sir:

Enclosed is Plaintiff's Motion to Vacate Order of Dismissal, to Dismiss the Commissioner of Internal Revenue Service as a Party Defendant and to Remand Case to the Essex County Probate and Family Court Department. Also enclosed is Certification of Consultation relative to said motion. Please bring this matter to the attention of the Court.

Thank you for your cooperation.

Very truly yours,



FRANCIS T. MAYO

FTM:jl
Enc.

cc: Lydia D. Bottome, Esquire
U.S. Department of Justice

Barbara Healy Smith, Esquire
Asst. U. S. Attorney

Robert Welch, Esquire